



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2005**

☒ BUDGET 53A-19-101

6/22/2004
Date of Hearing

6/22/2004
Date of Adoption

8/11/2004
Last Amended

☐ ACTUAL 53A-3-404

26 Sevier

Entity

Kari Carter

8/11/2004

Prepared by

Date

kari.carter@sevier.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

[Signature]
Signature of Business Administrator:

8/11/2004
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to

1. School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us
2. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Date Received @ USOE

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26 Sevier 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,493,155	2,633,899	-	2,544,103
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	15,195	16,000		15,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	183,830	145,500		150,300
1700 Student Activities				
1900 Other Revenues From Local Sources	156,233	67,100		56,000
1910 Rentals	21,860	20,850		15,850
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	13,800	15,000		14,000
1950 Other Revenues From Other School Districts	44,000	44,000		44,000
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	2,928,073	2,942,349	-	2,839,253

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26 Sevier		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2003	BUDGET	FY 2004	BUDGET
			FY 2004		FY 2005
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	7,451,326	7,672,289		7,447,653
3015	Necessary Existent Small Schools	950,062	1,008,767		1,023,781
3020	Professional Staff	1,003,268	1,001,337		1,009,227
3025	Administrative Costs	102,336	103,200		104,736
Restricted Basic Programs					
3105	Special Education -- Add-On	950,829	2,301,356		1,120,254
3110	Special Education -- Self-Contained	196,592	158,479		173,312
3120	Extended Year Program -- Severely Disabled	6,716	10,320		10,474
3125	Special Education -- State Programs	58,725	53,244		54,037
3155	Applied Technology -- Add-On	776,616	874,180		713,390
3160	Applied Technology -- Set-Aside	19,075	19,545		20,287
3230	Class Size Reduction (State Funds)	543,525	623,319		585,804
TOTAL BASIC SCHOOL PROGRAM GENERATED		12,059,070	13,826,036	-	12,262,955
Other Minimum School Programs					
3211	Gifted and Talented	10,510	43,373		18,085
3212	Advanced Placement	2,588	2,602		2,802
3213	Concurrent Enrollment	97,991	241,373		104,547
3215	At-Risk -- Regular Program	68,814	92,100		75,780
3216	At-Risk -- Pregnancy Prevention		12,009		
3218	At-Risk -- Homeless and Minority	6,892	17,657		7,796
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-In-Custody	257,639	258,554		258,214
3255	Quality Teaching Block Grant	577,558	825,309		567,939
3260	Local Discretionary Block Grant	244,806	241,168		236,463
3270	Interventions for Student Success Block Grant	60,924	214,213		132,232
3405	Social Security and Retirement	2,250,076	2,339,859		2,534,300
3415	Pupil Transportation	752,616	721,766		719,782
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	7,203	7,203		7,203
3520	School Land Trust Program				
3521	Electronic High School				
3555	Voted Leeway	346,573	252,082		200,009
3560	Board Leeway	139,189	126,982		133,339
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		16,882,449	19,222,286	-	17,261,246
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		16,882,449	19,222,286	-	17,261,246
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	77,558	260,496		161,985
3710	Driver Education (Behind-the-Wheel)	31,711	69,354		45,000
3800	Supplementals / Other Bills	77,088	87,815		443,674
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		17,068,806	19,639,951	-	17,911,905

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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26 Sevier 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)	67,369	86,090		-
4190	Other Unrestricted Revenue Direct From Federal	520,136	666,641		589,887
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal	607,014	1,015,859		741,324
4500	Restricted Federal Through State				
4520	Programs for the Disabled (IDEA)	669,004	775,271		870,463
4530	Applied Technology Education	93,541	83,834		79,798
4600	Other Restricted Federal Through State	163,243	24,587		73,753
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	980,963	931,675		907,132
4810	Federal Forest Service (in Lieu of Tax)	74,422	43,049		43,049
TOTAL REVENUES FROM FEDERAL SOURCES		3,175,692	3,627,006	-	3,305,406
TOTAL REVENUES, 10 GENERAL FUND		23,172,571	26,209,306	-	24,056,564

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26 Sevier 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	8,924,898	9,649,873		9,771,413
132 Salaries - Substitute Teachers	146,164	171,766		160,100
161 Salaries - Teacher Aides and Paraprofessionals	820,882	825,125		832,301
100 Salaries - All Other	185,421	212,712		436,044
Total Salaries (100)	10,077,365	10,859,476	-	11,199,858
200 Employee Benefits	3,169,812	3,566,923		3,759,472
300 Purchased Professional and Technical Services	358,770	511,050		458,030
400 Purchased Property Services				
500 Other Purchased Services	463,199	581,716		497,902
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	463,199	581,716	-	497,902
600 Supplies	525,819	778,974		432,925
641 Textbooks	289,212	415,161		191,143
Total Supplies (600)	795,031	1,194,135	-	624,068
700 Property (Instructional Equipment)	330,564	1,990,038		589,901
800 Other Objects	10,300	17,360		17,400
810 Dues and Fees				
Total Other Objects (800)	10,300	17,360	-	17,400
TOTAL INSTRUCTION (1000)	15,205,041	18,720,698	-	17,146,631
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel	243,527	243,525		252,602
143 Salaries - Health Services Personnel	33,007	34,409		35,832
144 Salaries - Psychological Personnel				18,642
152 Salaries - Secretarial and Clerical	37,939	39,974		40,725
100 Salaries - All Other	70,243	80,847		74,060
Total Salaries (100)	384,716	398,755	-	421,861
200 Employee Benefits	126,176	134,114		147,943
300 Purchased Professional and Technical Services	525	1,245		
400 Purchased Property Services				
500 Other Purchased Services	14,026	20,433		18,450
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	14,026	20,433	-	18,450
600 Supplies	3,677	19,323		9,622
700 Property	2,192	54,506		6,000
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	531,312	628,376	-	603,876

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26 Sevier					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2003	BUDGET	FY 2004	BUDGET
			FY 2004		FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated	147,288	150,294		149,696
100	Salaries - All Other				
	Total Salaries (100)	147,288	150,294	-	149,696
200	Employee Benefits	64,691	70,625		72,308
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	41,573	39,885		39,513
644	Library Books	13,485	411		
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	55,058	40,296	-	39,513
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		267,037	261,215	-	261,517
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	150,068	139,317		135,984
115	Salaries - Supervisors and Directors	43,673	39,226		39,731
152	Salaries - Secretarial and Clerical	74,485	79,759		78,663
100	Salaries - All Other				
	Total Salaries (100)	268,226	258,302	-	254,378
200	Employee Benefits	111,605	125,418		133,658
300	Purchased Professional and Technical Services	10,563	37,500		36,000
400	Purchased Property Services				
500	Other Purchased Services	96,661	112,753		106,039
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	96,661	112,753	-	106,039
600	Supplies	3,060	4,200		4,000
700	Property		5,000		5,000
800	Other Objects	14,291	16,641		16,050
810	Dues and Fees				
	Total Other Objects (800)	14,291	16,641	-	16,050
TOTAL DISTRICT ADMINISTRATION (2300)		504,406	559,814	-	555,125

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26 Sevier 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	680,732	751,570		699,779
152	Salaries - Secretarial and Clerical	264,814	280,098		284,516
100	Salaries - All Other		2,000		8,500
	Total Salaries (100)	945,546	1,033,668	-	992,795
200	Employee Benefits	321,085	353,900		372,819
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	33,359	44,000		44,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	33,359	44,000	-	44,000
600	Supplies	969	2,500		2,500
700	Property				
800	Other Objects	3,550	4,032		4,150
810	Dues and Fees				
	Total Other Objects (800)	3,550	4,032	-	4,150
TOTAL SCHOOL ADMINISTRATION (2400)		1,304,509	1,438,100	-	1,416,264
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	277,964	277,278		282,827
200	Employee Benefits	86,066	99,047		105,690
300	Purchased Professional and Technical Services	16,328	19,415		18,500
400	Purchased Property Services				
500	Other Purchased Services	18,916	25,700		24,273
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	18,916	25,700	-	24,273
600	Supplies	6,361	7,000		7,000
700	Property	912	10,000		8,500
800	Other Objects	1,106	1,300		1,300
810	Dues and Fees	-			
	Total Other Objects (800)	1,106	1,300	-	1,300
TOTAL CENTRAL (2500)		407,653	439,740	-	448,090
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	913,046	1,047,950		1,070,632
100	Salaries - All Other	40,953	58,564		65,564
	Total Salaries (100)	953,999	1,106,514	-	1,136,196
200	Employee Benefits	296,062	348,015		370,741
300	Purchased Professional and Technical Services	144	10,500		4,000
400	Purchased Property Services	1,226,443	1,062,757		850,586
500	Other Purchased Services	54,757	67,326		68,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	54,757	67,326	-	68,500
600	Supplies	675,800	737,000		705,000
700	Property	64,533	70,000		60,000
800	Other Objects			-	
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		3,271,738	3,402,112	-	3,195,023

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26 Sevier 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	42,303	43,784		44,148
171	Salaries - Supervisors	33,411	34,000		34,562
172	Salaries - Bus Drivers	388,160	411,869		415,965
173	Salaries - Mechanics and Other Garage Employees	61,567	63,752		64,368
174	Salaries - Other (Trainers, etc.)	27,361	29,734		31,471
	Total Salaries (100)	552,802	583,139	-	590,514
210	Retirement	59,606	69,826		80,808
220	Social Security	38,953	44,485		45,150
240	Insurance (Health / Accident / Life)	58,216	52,199		53,230
270	Industrial Insurance	6,389	10,571		10,735
280	Unemployment Insurance		500		500
	Total Benefits (200)	163,164	177,581	-	190,423
421	Water / Sewer	432	1,050		1,100
440	Repairs and Maintenance				
441	Garage Equipment Repairs				
452	Rental of Equipment and Vehicles				
490	Other Purchased Property Services	2,160	4,000		3,000
	Total Purchased Property Services (400)	2,592	5,050	-	4,100
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	12,594	15,000		15,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	4,950	6,605		7,100
522	Liability Insurance				
530	Communications (Telephone and Other)	3,776	3,800		4,000
580	Travel / Per Diem	39,170	50,120		47,120
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	60,490	75,525	-	73,220
610	Office Supplies	2,068	2,000		3,000
624	Motor Fuel	60,023	72,003		65,000
625	Natural Gas	6,117	7,500		8,000
626	Electricity	3,487	5,000		4,500
681	Lubricants	5,850	3,000		4,000
682	Tires and Tubes	9,999	9,000		8,000
683	Repair Parts for Buses and Other Vehicles	25,065	30,000		30,000
684	Repair Parts for Garage Equipment	1,607	3,000		2,500
689	Other Shop Supplies				
	Total Supplies (600)	114,216	131,503	-	125,000
730	Equipment	44,775	77,956		32,000
732	School Buses	80,379	83,500		80,000
	Total Property (700)	125,154	161,456	-	112,000
810	Dues and Fees				
890	Miscellaneous Expenditures				
891	Training	2,228	3,000		2,500
	Total Other Objects (800)	2,228	3,000	-	2,500
TOTAL STUDENT TRANSPORTATION (2700)		1,020,646	1,137,254	-	1,097,757

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26 Sevier 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2900 OTHER SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	-	-	-	-
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	7,307,301	7,866,611	-	7,577,652
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	22,512,342	26,587,309	-	24,724,283

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		(25,000)		
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(175,231)	(94,119)		6,159
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(175,231)	(119,119)	-	6,159

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26 Sevier 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	2,928,073	2,942,349	-	2,839,253
3000 Total State	17,068,806	19,639,951	-	17,911,905
4000 Total Federal	3,175,692	3,627,006	-	3,305,406
TOTAL REVENUES	23,172,571	26,209,306	-	24,056,564
EXPENDITURES BY OBJECT				
100 Salaries	13,607,906	14,667,426	-	15,028,125
200 Employee Benefits	4,338,661	4,875,623	-	5,153,054
300 Purchased Professional and Technical Services	386,330	579,710	-	516,530
400 Purchased Property Services	1,229,035	1,067,807	-	854,686
500 Other Purchased Services	741,408	927,453	-	832,384
600 Supplies	1,654,172	2,135,957	-	1,516,703
700 Property	523,355	2,291,000	-	781,401
800 Other Objects	31,475	42,333	-	41,400
TOTAL EXPENDITURES	22,512,342	26,587,309	-	24,724,283
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	660,229	(378,003)	-	(667,719)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(175,231)	(119,119)	-	6,159
NET CHANGE IN FUND BALANCE	484,998	(497,122)	-	(661,560)
FUND BALANCE - BEGINNING (From Prior Year)	673,684	1,158,682		661,560
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	1,158,682	661,560	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)			
Undistributed Reserve Fund Balance	(50,000)	(150,000)	
Designated Fund Balance	(110,231)	(77,720)	
Special Transportation Designated Fund Balance	(15,000)	15,000	
Tort Liability Designated Fund Balance		(4,249)	6,159
Designated for Early Retirement Incentive		122,850	

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26 Sevier 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	148,927	155,000	-	145,801
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	21,927	15,000		13,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	631	300		200
1800 Community Services Activities				
1900 Other Revenues From Local Sources	16,815	16,180		16,180
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	188,300	186,480	-	175,181
3000 REVENUES FROM STATE SOURCES				
3115 Preschool	263,988	279,455		262,345
3209 Adult High School	73,951	69,878		38,458
3210 Adult Basic Skills	5,114	-		
3405 Social Security and Retirement	40,665	44,544		48,856
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	383,718	393,877	-	349,659
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	66,778	65,548		64,993
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	66,778	65,548	-	64,993
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	638,796	645,905	-	589,833

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26 Sevier 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	361,387	357,913		341,696
200 Employee Benefits	107,113	112,393		118,124
300 Purchased Professional and Technical Services	416	8,900		1,200
400 Purchased Property Services	41,072	174,995		78,590
500 Other Purchased Services	4,709	5,400		4,900
600 Supplies	15,318	40,573		12,812
700 Property	7,071	63,670		8,891
800 Other Objects	27,250	22,277		23,620
810 Dues and Fees				
Total Other Objects (800)	27,250	22,277	-	23,620
TOTAL OTHER SERVICES (3200)	564,336	786,121	-	589,833
3300 COMMUNITY SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	564,336	786,121	-	589,833

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2003	BUDGET	FY 2004	BUDGET
		FY 2004		FY 2005

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	188,300	186,480	-	175,181
3000	Total State	383,718	393,877	-	349,659
4000	Total Federal	66,778	65,548	-	64,993
TOTAL REVENUES		638,796	645,905	-	589,833
EXPENDITURES BY OBJECT					
100	Salaries	361,387	357,913	0	341,696
200	Employee Benefits	107,113	112,393	-	118,124
300	Purchased Professional and Technical Services	416	8,900	-	1,200
400	Purchased Property Services	41,072	174,995	-	78,590
500	Other Purchased Services	4,709	5,400	-	4,900
600	Supplies	15,318	40,573	-	12,812
700	Property	7,071	63,670	-	8,891
800	Other Objects	27,250	22,277	-	23,620
TOTAL EXPENDITURES		564,336	786,121	-	589,833
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		74,460	(140,216)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		74,460	(140,216)	-	-
FUND BALANCE - BEGINNING (From Prior Year)		65,756	140,216		
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		140,216	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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26 Sevier 31 DEBT SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,822,587	2,155,000	-	1,543,772
1500 Earnings on Investments	35,428	17,500		16,217
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	1,858,015	2,172,500	-	1,559,989
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	1,858,015	2,172,500	-	1,559,989

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	824,419	886,690		855,161
840 Redemption of Principal	1,202,438	945,000		975,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	26,274	45,000		35,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	2,053,131	1,876,690	0	1,865,161

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)	195,116	(295,810)		305,172
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	195,116	(295,810)	-	305,172

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,858,015	2,172,500	-	1,559,989
3000 Total State	-	-	-	-
TOTAL REVENUES	1,858,015	2,172,500	-	1,559,989
EXPENDITURES BY OBJECT				
800 Other Objects	2,053,131	1,876,690	-	1,865,161
TOTAL EXPENDITURES	2,053,131	1,876,690	-	1,865,161
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(195,116)	295,810	-	(305,172)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	195,116	(295,810)	-	305,172
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Designated for Debt Service	195,116	(295,810)		305,172

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26 Sevier 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,202,451	1,233,000	0	1,329,359
1500 Earnings on Investments	96,149	90,000		101,048
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	1,298,600	1,323,000	0	1,430,407
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				501,808
3650 Capital Outlay Foundation	512,895	501,808		
TOTAL REVENUES, STATE SOURCES	512,895	501,808	0	501,808
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	1,811,495	1,824,808	0	1,932,215

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26 Sevier 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				279,894
641 Textbooks				130,079
Total Supplies (600)	0	0	0	409,973
730 Equipment	133,770	225,000		235,000
TOTAL INSTRUCTION (1000)	133,770	225,000	0	644,973
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment		135,000		135,000
TOTAL EXPENDITURES CENTRAL (2500)	0	135,000	0	135,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment		27,000		29,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	27,000	0	29,000
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses	79,782	80,787		80,000
Total Property (700)	79,782	80,787	0	80,000
TOTAL STUDENT TRANSPORTATION (2700)	79,782	80,787	0	80,000
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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26 Sevier 32 CAPITAL PROJECTS FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling	532,603	432,213		124,720
710	School Sites	43,385	325		
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	43,385	325	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		575,988	432,538	0	124,720
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		789,540	900,325	0	1,013,693
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
200	Employee Benefits				
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling	1,467,719	4,550,000		1,224,172
	Total Property (400)	1,467,719	4,550,000	0	1,224,172
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements		0		200,000
720	Buildings	201,603	678,432		
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	201,603	678,432	0	200,000
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		1,669,322	5,228,432	0	1,424,172
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		2,458,862	6,128,757	0	2,437,865

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26 Sevier 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	3,650,000			
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	16,347	101,700		3,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(2,960,000)	4,110,000		500,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	706,347	4,211,700	-	503,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	1,298,600	1,323,000	0	1,430,407
3000 Total State	512,895	501,808	-	501,808
4000 Total Federal	-	-	-	-
TOTAL REVENUES	1,811,495	1,824,808	-	1,932,215
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	2,000,322	4,982,213	-	1,348,892
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	409,973
700 Property	458,540	1,146,544	-	679,000
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	2,458,862	6,128,757	-	2,437,865
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(647,367)	(4,303,949)	-	(505,650)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	706,347	4,211,700	-	503,000
NET CHANGE IN FUND BALANCE	58,980	(92,249)	-	(2,650)
FUND BALANCE - BEGINNING (From Prior Year)	35,919	94,899		2,650
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	94,899	2,650	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)			
Designated for Construction Commitments	(2,960,000)	4,110,000	500,000

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26 Sevier 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000	Total Local	-	-	-
3000	Total State	-	-	-
TOTAL REVENUES		-	-	-
EXPENDITURES BY OBJECT				
100	Salaries	-	-	-
200	Employee Benefits	-	-	-
300	Purchased Professional and Technical Services	-	-	-
400	Purchased Property Services	-	-	-
700	Property	-	-	-
800	Other Objects	-	-	-
TOTAL EXPENDITURES		-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-
NET CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING		-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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26 Sevier 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	284,712	308,000		278,500
1620 Sales to Adults	20,728	19,000		19,000
1690 Other Revenues From Local Sources	141,895	142,000		144,141
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	447,335	469,000	0	441,641
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	145,529	140,000		140,000
TOTAL REVENUES, STATE SOURCES	145,529	140,000	0	140,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	88,773	95,000		95,000
4572 Lunch Reimbursement (Free and Reduced Meals)	452,477	465,000		460,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	53,766	52,000		55,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	148,774	102,000		60,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	743,790	714,000	0	670,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	1,336,654	1,323,000	0	1,251,641

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	518,857	565,057		556,529
200 Employee Benefits	163,566	165,380		171,651
300 Purchased Professional and Technical Services				
400 Purchased Property Services	20,735	18,500		21,000
500 Other Purchased Services	6,644	7,200		7,300
600 Non-Food Supplies	58,340	77,625		68,125
630 Food	470,350	527,753		490,136
Total Supplies (600)	528,690	605,378	0	558,261
700 Property	225	10,000		5,000
780 Depreciation - Enterprise Funds				
Total Property (700)	225	10,000	0	5,000
800 Other Objects	5,558	6,867		6,900
810 Dues and Fees				
Total Other Objects (800)	5,558	6,867	0	6,900
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	1,244,275	1,378,382	0	1,326,641

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		25,000		
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	(19,170)	(2,100)		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(19,170)	22,900	-	-

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26 Sevier 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	447,335	469,000	0	441,641
3000 Total State	145,529	140,000	-	140,000
4000 Total Federal	743,790	714,000	-	670,000
TOTAL REVENUES	1,336,654	1,323,000	-	1,251,641
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	518,857	565,057	0	556,529
200 Employee Benefits	163,566	165,380	-	171,651
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	20,735	18,500	-	21,000
500 Other Purchased Services	6,644	7,200	-	7,300
600 Supplies	528,690	605,378	-	558,261
700 Property	225	10,000	-	5,000
800 Other Objects	5,558	6,867	-	6,900
TOTAL EXPENSES/EXPENDITURES	1,244,275	1,378,382	-	1,326,641
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	92,379	(55,382)	-	(75,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(19,170)	22,900	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	73,209	(32,482)	-	(75,000)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	47,124	212,233		179,751
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	120,333	179,751	-	104,751

Explanation (5900 and Adjustment to Beginning Fund Balance)		
Reserved for Inventory	(19,170)	(2,100)

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26 Sevier OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

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26 Sevier OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

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26 Sevier OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

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26 Sevier SUMMARY - ALL FUNDS		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
REVENUES BY SOURCE					
1000	Total Local	6,720,323	7,093,329	-	6,446,471
3000	Total State	18,110,948	20,675,636	-	18,903,372
4000	Total Federal	3,986,260	4,406,554	-	4,040,399
TOTAL REVENUES		28,817,531	32,175,519	-	29,390,242
EXPENDITURES BY OBJECT					
100	Salaries	14,488,150	15,590,396	-	15,926,350
200	Employee Benefits	4,609,340	5,153,396	-	5,442,829
300	Purchased Professional and Technical Services	386,746	588,610	-	517,730
400	Purchased Property Services	3,291,164	6,243,515	-	2,303,168
500	Other Purchased Services	752,761	940,053	-	844,584
600	Supplies	2,198,180	2,781,908	-	2,497,749
700	Property	989,191	3,511,214	-	1,474,292
800	Other Objects	2,117,414	1,948,167	-	1,937,081
TOTAL EXPENDITURES		28,832,946	36,757,259	-	30,943,783
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(15,415)	(4,581,740)	-	(1,553,541)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		707,062	3,819,671	-	814,331
NET CHANGE IN FUND BALANCE		691,647	(762,069)	-	(739,210)
FUND BALANCE - BEGINNING (From Prior Year)		822,483	1,606,030	-	843,961
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		1,514,130	843,961	-	104,751

EOF

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Detail Schedule of Property Tax

	2002-2003		2003-2004			2004-2005	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001807	1,357,734	.001825	1,177,818		.001800	1,118,244
Voted Leeway (53A-17a-133)	.000600	450,825	.000600	385,790		.000600	372,748
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	300,550	.000400	257,193		.000400	248,499
Board Leeway (53A-17a-151) (Reading Program)						.000121	75,171
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	225,413	.000300	193,394		.000300	186,374
Tort Liability (63-30-27)	.000057	42,828	.000062	39,615		.000042	26,092
Vehicle Fees in Lieu of Tax (59-2-405) - Basic				437,146			354,122
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.				46,423			36,370
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.				9,594			5,092
Tax Sales and Redemptions & Other	xxx	115,805	xxx	86,926		xxx	121,391
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx				
TOTAL GENERAL FUND NO. 10	.003164	2,493,155	.003187	2,633,899	0	.003263	2,544,103
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000189	142,010	.000187	120,963		.000187	116,173
Vehicle Fees in Lieu of Tax (59-2-405)				28,937			22,671
Tax Sales and Redemptions & Other	xxx	6,917	xxx	5,100		xxx	6,957
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx				
TOTAL NON K-12 FUND NO. 23	.000189	148,927	.000187	155,000	0	.000187	145,801
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.002313	1,737,930	.002606	1,680,662		.001980	1,230,069
Vehicle Fees in Lieu of Tax (59-2-405)				403,258			240,042
Tax Sales and Redemptions & Other	xxx	84,657	xxx	71,080		xxx	73,661
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx				
TOTAL DEBT SERVICE FUND NO. 31	.002313	1,822,587	.002606	2,155,000	0	.001980	1,543,772
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000406	305,058	.000402	259,794		.000424	263,409
10% of Basic (53A-17a-145)	.001120	841,540	.001088	701,641		.001281	795,817
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)				230,565			206,703
Tax Sales and Redemptions & Other	xxx	55,853	xxx	41,000		xxx	63,430
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx				
TOTAL CAPITAL PROJECTS FUND NO. 32	.001526	1,202,451	.001490	1,233,000	0	.001705	1,329,359
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.007192	5,667,120	.007470	6,176,899	0	.007135	5,563,035